

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Rochester Community Sch Corp (2645)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$6,023,927	\$6,143,216	\$5,638,429	\$5,669,765	-1.5%	0.6%
Group Health Insurance	222	\$964,689	\$706,896	\$937,936	\$959,142	-0.1%	2.3%
Non - Certified Salaries	120	\$820,449	\$811,610	\$805,679	\$944,925	3.6%	17.3%
Teacher Retirement Fund, After 7-1-95	216	\$343,156	\$487,057	\$398,867	\$431,601	5.9%	8.2%
Social Security Certified	212	\$447,730	\$457,407	\$411,229	\$415,848	-1.8%	1.1%
Computer Hardware	741	\$467,177	\$376,705	\$192,349	\$348,264	-7.1%	81.1%
Content	747	\$0	\$50,602	\$109,602	\$262,681	NA	139.7%
Operational Supplies	611	\$233,351	\$190,826	\$141,415	\$119,025	-15.5%	-15.8%
Stipends	131	\$0	\$34,473	\$56,941	\$112,373	NA	97.4%
Nonlicensed Employees	136	\$9,175	\$74,299	\$63,905	\$97,407	80.5%	52.4%
Social Security Noncertified	211	\$58,352	\$59,569	\$57,381	\$67,174	3.6%	17.1%
Instructional Programs Improvement Services	312	\$41,077	\$74,302	\$43,940	\$57,667	8.9%	31.2%
Transfer Tuition to Ed. Service Agencies Within State	564	\$86,247	\$74,530	\$89,580	\$55,559	-10.4%	-38.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$86,711	\$119,225	\$69,010	\$49,565	-13.0%	-28.2%
Other Group Insurance Authorized by Statute	224	\$67,129	\$53,609	\$42,416	\$42,042	-11.0%	-0.9%
Travel	580	\$32,903	\$35,375	\$25,633	\$39,745	4.8%	55.1%
Instruction Services	311	\$45,554	\$49,893	\$40,879	\$34,306	-6.8%	-16.1%
Licensed Employees	135	\$6,168	\$46,674	\$68,984	\$31,747	50.6%	-54.0%
Public Employees Retirement Fund	214	\$10,079	\$16,279	\$14,436	\$24,156	24.4%	67.3%
Textbooks	630	\$113,488	\$165,189	\$88,320	\$21,080	-34.4%	-76.1%
Other Technology Hardware	746	\$0	\$17,098	\$19,276	\$19,452	NA	0.9%
Professional Development	748	\$0	\$1,629	\$7,690	\$16,409	NA	113.4%
Library Books	640	\$21,950	\$17,963	\$15,991	\$14,762	-9.4%	-7.7%
Group Life Insurance	221	\$9,277	\$14,430	\$10,442	\$12,244	7.2%	17.3%
Repairs and Maintenance Services	430	\$7,920	\$6,274	\$32,067	\$8,729	2.5%	-72.8%
Connectivity	744	\$0	\$0	\$18,943	\$6,414	NA	-66.1%
Staff Services	314	\$18,005	\$2,308	\$3,567	\$3,206	-35.0%	-10.1%
Other Communication Services	533 - 539	\$13,554	\$715	\$1,119	\$3,047	-31.1%	172.3%
Dues and Fees	810	\$2,709	\$14,848	\$740	\$2,574	-1.3%	247.8%
Periodicals	650	\$2,576	\$2,818	\$2,106	\$1,650	-10.5%	-21.7%
Unemployment Insurance	230	\$0	\$0	\$0	\$1,344	NA	NA
Wireless Equipment	743	\$400	\$7,750	\$5,167	\$1,000	25.7%	-80.6%
Data Processing Services	316	\$36,382	\$50,867	\$33,960	\$765	-61.9%	-97.7%
Postage and Postage Machine Rental	532	\$961	\$48	\$144	\$648	-9.4%	350.0%
Group Accident Insurance	223	\$0	\$0	\$0	\$320	NA	NA
Telephone	531	\$0	\$0	\$0	\$313	NA	NA
Other Employee Benefits	241 - 290	\$3,763	\$2,413	\$2,425	\$0	-100.0%	-100.0%
Pre-2008 Object Code - Temporary Salaries	130	\$70,968	\$488	\$0	\$0	-100.0%	NA
Equipment	730	\$3,334	\$2,437	-\$125	\$0	-100.0%	NA

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Rochester Community Sch Corp (2645)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Pupil Services	313	\$0	\$4	\$0	\$0	NA	NA
Miscellaneous Objects	876 - 899	\$100	\$7,876	\$10,377	\$0	-100.0%	-100.0%
Other Purchased Services	593	\$83	\$0	\$0	\$0	-100.0%	NA
Rentals	440	\$0	\$1,621	\$0	\$0	NA	NA
Telecommunications Equipment	745	\$0	\$39	\$0	\$0	NA	NA
Awards	875	\$0	\$2,000	\$0	\$0	NA	NA
Gasoline and Lubricants	613	\$0	\$299	\$0	\$0	NA	NA
Student Academic Achievement Total		\$10,049,343	\$10,181,660	\$9,460,821	\$9,876,948	-0.4%	4.4%
Student Instructional Support							
Certified Salaries	110	\$882,109	\$888,020	\$878,147	\$912,151	0.8%	3.9%
Non - Certified Salaries	120	\$506,219	\$539,976	\$507,675	\$493,942	-0.6%	-2.7%
Group Health Insurance	222	\$225,879	\$160,644	\$200,106	\$197,864	-3.3%	-1.1%
Teacher Retirement Fund, After 7-1-95	216	\$57,509	\$86,311	\$77,570	\$80,607	8.8%	3.9%
Social Security Certified	212	\$70,021	\$63,110	\$62,206	\$65,689	-1.6%	5.6%
Instructional Programs Improvement Services	312	\$101,548	\$61,090	\$75,950	\$53,728	-14.7%	-29.3%
Public Employees Retirement Fund	214	\$30,435	\$50,879	\$43,403	\$46,144	11.0%	6.3%
Social Security Noncertified	211	\$32,717	\$39,293	\$35,866	\$37,397	3.4%	4.3%
Operational Supplies	611	\$19,529	\$5,835	\$8,799	\$22,950	4.1%	160.8%
Other Group Insurance Authorized by Statute	224	\$11,046	\$10,343	\$8,791	\$7,728	-8.5%	-12.1%
Overtime Salaries	140	\$0	\$0	\$0	\$6,358	NA	NA
Travel	580	\$8,518	\$3,117	\$6,276	\$5,828	-9.1%	-7.1%
Telecommunications Equipment	745	\$0	\$1,000	\$0	\$4,462	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,422	\$8,664	\$4,141	\$4,089	-16.5%	-1.3%
Unemployment Insurance	230	\$2,009	\$16,452	\$7,095	\$3,332	13.5%	-53.0%
Group Life Insurance	221	\$1,694	\$2,742	\$2,098	\$2,139	6.0%	1.9%
Telephone	531	\$0	\$0	\$0	\$1,893	NA	NA
Stipends	131	\$0	\$0	\$0	\$1,773	NA	NA
Dues and Fees	810	\$2,646	\$4,090	\$220	\$1,645	-11.2%	647.7%
Staff Services	314	\$0	\$0	\$0	\$781	NA	NA
Computer Hardware	741	\$0	\$0	\$0	\$479	NA	NA
Licensed Employees	135	\$0	\$0	\$0	\$415	NA	NA
Other Professional and Technical Services	319	\$0	\$35	\$0	\$0	NA	NA
Instruction Services	311	\$434	\$182	\$0	\$0	-100.0%	NA
Workers Compensation Insurance	225	\$0	\$8	\$0	\$0	NA	NA
Miscellaneous Objects	876 - 899	\$0	\$5,939	\$0	\$0	NA	NA
Student Instructional Support Total		\$1,960,737	\$1,947,729	\$1,918,344	\$1,951,393	-0.1%	1.7%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Rochester Community Sch Corp (2645)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Overhead and Operational							
Non - Certified Salaries	120	\$1,384,627	\$1,334,343	\$1,344,086	\$1,422,509	0.7%	5.8%
Operational Supplies	611	\$587,642	\$535,979	\$569,260	\$366,335	-11.1%	-35.6%
Heating and Cooling for Buildings - Electricity	621	\$26,964	\$69,786	\$0	\$354,706	90.4%	NA
Repairs and Maintenance Services	430	\$245,693	\$266,256	\$260,296	\$259,637	1.4%	-0.3%
Food Purchases	614	\$0	\$0	\$0	\$214,080	NA	NA
Vehicles	731	\$0	\$257,292	\$140,868	\$190,922	NA	35.5%
Group Health Insurance	222	\$204,660	\$211,103	\$246,045	\$187,267	-2.2%	-23.9%
Insurance	520	\$191,829	\$236,882	\$224,676	\$177,911	-1.9%	-20.8%
Heating and Cooling for Buildings - Gas	622	\$206,392	\$185,111	\$129,230	\$147,035	-8.1%	13.8%
Certified Salaries	110	\$109,169	\$106,900	\$108,750	\$111,124	0.4%	2.2%
Social Security Noncertified	211	\$101,062	\$99,714	\$99,070	\$106,408	1.3%	7.4%
Public Employees Retirement Fund	214	\$55,220	\$89,131	\$80,334	\$93,145	14.0%	15.9%
Gasoline and Lubricants	613	\$113,066	\$87,172	\$88,940	\$89,925	-5.6%	1.1%
Light and Power - Other Than Heating and Cooling	625	\$218,554	\$239,828	\$387,825	\$80,438	-22.1%	-79.3%
Water and Sewage	411	\$53,450	\$54,331	\$52,151	\$49,347	-2.0%	-5.4%
Board of Education Services	318	\$27,692	\$24,063	\$26,909	\$32,457	4.0%	20.6%
Telephone	531	\$9,561	\$16,808	\$12,492	\$29,622	32.7%	137.1%
Removal of Refuse and Garbage	412	\$21,285	\$22,950	\$20,098	\$21,464	0.2%	6.8%
Other Professional and Technical Services	319	\$9,820	\$12,580	\$11,434	\$18,396	17.0%	60.9%
Overtime Salaries	140	\$0	\$0	\$0	\$18,013	NA	NA
Dues and Fees	810	\$14,800	\$11,337	\$19,527	\$15,790	1.6%	-19.1%
Instructional Programs Improvement Services	312	\$24,546	\$49,469	\$40,968	\$14,324	-12.6%	-65.0%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$14,000	0.0%	0.0%
Equipment	730	\$62,999	\$94,905	\$57,344	\$13,822	-31.6%	-75.9%
Travel	580	\$18,303	\$13,481	\$14,337	\$13,109	-8.0%	-8.6%
Unemployment Insurance	230	\$0	\$593	\$2,743	\$11,092	NA	304.4%
Postage and Postage Machine Rental	532	\$11,915	\$9,102	\$8,458	\$10,774	-2.5%	27.4%
Other Group Insurance Authorized by Statute	224	\$9,672	\$12,823	\$10,597	\$9,632	-0.1%	-9.1%
Nonlicensed Employees	136	\$0	\$0	\$14,823	\$8,485	NA	-42.8%
Social Security Certified	212	\$8,275	\$8,060	\$7,925	\$8,006	-0.8%	1.0%
Other Technology Hardware	746	\$0	\$0	\$0	\$7,433	NA	NA
Pre-2008 Object Code - Temporary Salaries	130	\$7,687	\$15,396	\$0	\$7,028	-2.2%	NA
Miscellaneous Objects	876 - 899	\$3,336	-\$1,800	\$5,043	\$5,518	13.4%	9.4%
Group Life Insurance	221	\$3,414	\$4,540	\$3,715	\$4,228	5.5%	13.8%
Other Purchased Property Services	490 - 499	\$3,806	\$4,113	\$4,170	\$4,189	2.4%	0.5%
Pupil Services	313	\$936	\$2,731	\$7,622	\$3,321	37.3%	-56.4%
Student Transportation Services	510	\$164	\$1,575	\$5,040	\$3,100	108.5%	-38.5%
Staff Services	314	\$5,391	\$1,671	\$2,255	\$2,983	-13.8%	32.3%
Advertising	540	\$1,954	\$1,574	\$2,566	\$2,646	7.9%	3.1%

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Rochester Community Sch Corp (2645)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Other Supplies and Materials	615, 660 - 689	\$1,329	\$1,876	\$3,220	\$1,590	4.6%	-50.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$0	\$1,457	NA	NA
Tires and Repairs	612	\$8,399	\$7,003	\$3,767	\$972	-41.7%	-74.2%
Other Public or Private Utility Services	419	\$0	\$0	\$0	\$919	NA	NA
Stipends	131	\$0	\$0	\$0	\$800	NA	NA
Computer Hardware	741	\$0	\$0	\$4,026	\$461	NA	-88.5%
Content	747	\$0	\$0	\$0	\$258	NA	NA
Seldom or Non-Recurring Purchases	873	\$490	\$436	\$688	\$256	-15.0%	-62.9%
Other Employee Benefits	241 - 290	\$0	\$13,529	\$5,004	\$0	NA	-100.0%
Teacher Retirement Fund, After 7-1-95	216	\$3,876	\$0	\$0	\$0	-100.0%	NA
Bank Service Charges	871	\$110	\$203	\$235	\$0	-100.0%	-100.0%
Overhead and Operational Total		\$3,772,090	\$4,116,846	\$4,040,537	\$4,136,934	2.3%	2.4%
Non Operational							
Construction Services	450	\$2,429,122	\$64,434	\$1,159,416	\$4,298,557	15.3%	270.8%
Redemption of Principal	831	\$2,178,351	\$2,159,033	\$2,151,977	\$1,363,330	-11.1%	-36.6%
Interest	832	\$0	\$0	\$0	\$1,161,890	NA	NA
Repairs and Maintenance Services	430	\$90,338	\$63,432	\$128,301	\$454,955	49.8%	254.6%
Other Purchased Property Services	490 - 499	\$24,760	\$4,800	\$413,213	\$152,115	57.4%	-63.2%
Rentals	440	\$4,540	\$0	\$0	\$101,926	117.7%	NA
Certified Salaries	110	\$2,235	\$3,684	\$19,848	\$97,402	156.9%	390.7%
Non - Certified Salaries	120	\$50,160	\$58,524	\$64,382	\$66,439	7.3%	3.2%
Vehicles	731	\$0	\$7,000	\$0	\$32,955	NA	NA
Pupil Services	313	\$18,267	\$15,000	\$15,000	\$15,000	-4.8%	0.0%
Teacher Retirement Fund, After 7-1-95	216	-\$37	\$148	\$1,758	\$9,221	NA	424.6%
Social Security Certified	212	\$182	\$246	\$1,518	\$7,390	152.5%	386.7%
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$6,571	NA	NA
Social Security Noncertified	211	\$4,093	\$4,477	\$4,925	\$5,082	5.6%	3.2%
Other Professional and Technical Services	319	\$2,861	\$4,233	\$1,287	\$4,311	10.8%	234.9%
Bank Service Charges	871	\$0	\$0	\$0	\$3,500	NA	NA
Operational Supplies	611	\$6,000	\$6,317	\$5,329	\$2,372	-20.7%	-55.5%
Improvements Other Than Buildings	715	\$45,147	\$81,605	\$23,000	\$1,500	-57.3%	-93.5%
Wireless Equipment	743	\$0	\$163	\$147	\$1,255	NA	753.4%
Public Employees Retirement Fund	214	\$267	\$424	\$489	\$493	16.5%	1.0%
Teacher Retirement Fund, Prior to 7-1-95	215	-\$81	\$14	\$6	\$192	NA	3152.3%
Buildings	720	\$124,947	\$0	\$0	\$0	-100.0%	NA
Computer Hardware	741	\$208,911	\$123,399	\$65,405	\$0	-100.0%	-100.0%
Pre-2008 Object Code - Temporary Salaries	130	\$415	\$130	\$0	\$0	-100.0%	NA
Travel	580	\$531	\$0	\$93	\$0	-100.0%	-100.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Textbooks	630	\$4,828	\$0	\$0	\$0	-100.0%	NA
Official Bond Premiums	525	\$21,460	\$1,250	\$1,580	-\$250	NA	-115.8%
Dues and Fees	810	\$340	\$43,909	\$12,207	-\$4,105	NA	-133.6%
Equipment	730	\$60,934	\$37,725	\$52,067	-\$38,114	NA	-173.2%
Non Operational Total		\$5,278,570	\$2,679,946	\$4,121,947	\$7,743,987	10.1%	87.9%
Grand Total		\$21,060,739	\$18,926,182	\$19,541,649	\$23,709,261	3.0%	21.3%